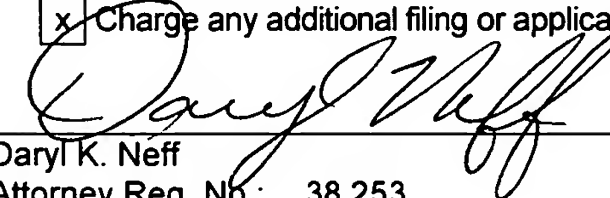
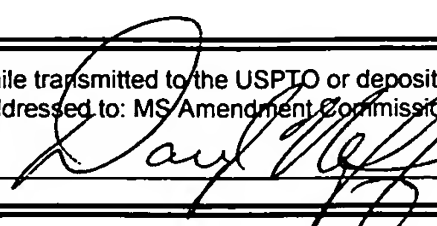


AMENDMENT TRANSMITTAL LETTER			Docket No. FIS920030200US1	
Application No. 10/604,594	Filing Date 08/01/03	Examiner Khiem D. Nguyen	Art Unit 2823	
Applicant(s): Hiroyuki Akatsu et al.				
Invention: METHOD AND STRUCTURE FOR IMPROVED TRENCH PROCESSING				
TO THE COMMISSIONER FOR PATENTS				
Transmitted herewith is an amendment in the above-identified application. The fee has been calculated and is transmitted as shown below.				
CLAIMS AS AMENDED				
	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate
Total Claims	11	20	0	
Independent Claims	1	- 3	0	
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>				
Other fee (please specify):				
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:				
<input checked="" type="checkbox"/> Large Entity <input type="checkbox"/> Small Entity				
<input checked="" type="checkbox"/> No additional fee is required for this amendment.				
<input type="checkbox"/> Please charge Deposit Account No. _____ in the amount of \$ _____ A duplicate copy of this sheet is enclosed.				
<input type="checkbox"/> A check in the amount of \$ _____ to cover the filing fee is enclosed.				
<input type="checkbox"/> Payment by credit card. Form PTO-2038 is attached.				
<input checked="" type="checkbox"/> The Director is hereby authorized to charge and credit Deposit Account No. <u>09-0458</u> as described below. A duplicate copy of this sheet is enclosed.				
<input checked="" type="checkbox"/> Credit any overpayment.				
<input checked="" type="checkbox"/> Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.				
 Daryl K. Neff Attorney Reg. No.: 38,253			Dated: <u>November 4, 2004</u>	
<small>I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below. Dated: November 4, 2004 Signature:  (Daryl K. Neff)</small>				



IFW

I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: MS Amendment Commissioner for Patents, Alexandria, VA 22313-1450 on this date: November 4, 2004

Name of Depositor: Daryl K. Neff

Signature

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Hiroyuki Akatsu et al.	Date: November 4, 2004
Serial Number: 10/604,594	Examiner: Khiem D. Nguyen
Filed: August 1, 2003	Group Art Unit: 2823
Title: METHOD AND STRUCTURE FOR IMPROVED TRENCH PROCESSING	H. Daniel Schnurmann IBM Corporation D/18G, B/300, Zip 482 2070 Route 52 Hopewell Junction, NY 12533-6531

AMENDMENT

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated August 4, 2004, Applicants submit the following amendments and remarks for the Examiner's consideration.